

**TREASURY DOCUMENTATION****Subject**

Service of Process, Who May Accept

**For**

EMPLOYEE HANDBOOK

**Also See**

<b>Identification</b>	ET-03099 Policy
<b>Effective</b>	9-1-2004 Page 1 of 2
<b>Replaces</b>	ET-03099 (12-1-95)

**Tax Tribunal Appeals**

The Revenue Act provides that service of petitions for Tax Tribunal appeals must be made on the State Treasurer. Such service may be made by registered or certified mail or personally upon the State Treasurer, or his/her designated representative. In the absence of the State Treasurer, if the office is open, service may be made upon the Chief Deputy Treasurer or a Deputy Treasurer.

No other employees of the Department are authorized to accept service of Tax Tribunal appeals for the State Treasurer.

**Legal Documents**

Service of other types of legal documents that relate to Department of Treasury may also be served on the State Treasurer, Chief Deputy Treasurer, Deputy Treasurer or designated representative as stated above. No other Department employees are authorized to accept service.

**Exception:** A levy by either a city or county tax department or the Internal Revenue Service (IRS) may be made on a Warrant Officer at the time a seizure is made or when a sale is being held. Any Warrant Officer served must notify his or her immediate Supervisor after completion of the sale.

Service of any legal document intended for any State agency (including Treasury) may alternately be served at an Office of the State Attorney General, according to a 1971 State Supreme Court ruling.

**Employee-Related Documents**

Legal documents regarding employee records must be served on the State Treasurer or his/her designated representative. A legal document which summons an employee to testify at a trial examination involving a taxpayer matter or employee matter which is job-related may be served on that employee. Any employee so served must inform his or her Director/Administrator through managerial channels immediately after service or at the beginning of the next work day if service occurred after normal working hours. If the subpoena is a subpoena duces tecum for production of documents, consultation must be made with the Treasury Disclosure Officer prior to disclosing any and all documents.

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9-1-2004

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**Garnishments, Wage Levies and Stop Payments**

Garnishments, income withholding orders, levies and bankruptcy orders against state employee wages, vendor payments or individual income tax refunds must be served personally on the State Treasurer, designated representative or by certified mail at either of the following locations:

Third Party Withholding  
Michigan Department of Treasury  
P.O. Box 15128  
Lansing, MI 48901

**OR**

Cashier  
Michigan Department of Treasury  
Cadillac Place, Suite 2-200  
3060 West Grand Boulevard  
Detroit, Michigan 48202-6060

**Requests and Demands for Testimony  
and Production of Tax Records**

Subpoenas, summons, ex-parte orders, notices of deposition, other orders by the court, and third-party requests requiring production of tax returns and/or tax return information or testimony shall be immediately transmitted to the Treasury Disclosure Officer at the following address:

Disclosure Officer  
Office of Policy Communications and Disclosure  
Michigan Department of Treasury  
430 W. Allegan Street  
Lansing, Michigan 48922

No employee may produce tax records or testify in a court or administrative proceeding without the express authorization of the State Treasurer or the Disclosure Officer.

Penalties will be imposed for any unauthorized disclosure of tax records and tax return information, pursuant to the Michigan Revenue Act, MCL 205.28(2), up to and including a felony conviction with fines of up to \$5,000 or imprisonment for up to five years, or both. Convicted violators will also be discharged from state employment and have to pay the costs of prosecution.

**End**